

**OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE**

**REPORTS**

**AND**

**FINANCIAL STATEMENTS**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

**ATS Accountants Ltd**

Globe House

Globe Park

Moss Bridge Road

Rochdale

OL16 5EB

**OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

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**OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

**GENERAL**

**Registered Charity Number 1133257**

**ADDRESS**

88 Featherstall Road North  
Oldham  
OL9 6BX

**Committee from 23 January 2024**

**HONORARY Officers**

Mr. Muhammad Abdul Karim	Chairman
Mr. Mohammad Habibur Rahman	Vice Chairman
Mr. Mohammed Nowab Ali	Vice Chairman
Mr. Mohammed Shopik Maih	Vice Chairman
Mr. Soyl Miah	Vice Chairman
Mr. Muzahid Khan	Secretary
Mr. Aftab Miah Kahar	Assistant Secretary
Mr. Mohammed Abdul Hashim	Treasurer
Mr. Aftab Miah	Assistant Treasurer
Mr. Mohammed Moukhtar Ali	Motolli
Mr. MD Afaz Uddin	Assistant Mottolli

**EXECUTIVE COMMITTEE MEMBERS**

Mr. Anwarul Islam	Mr. Badsha Miah
Mr. Abdul Malik Ahmed	Mr. Saddikur Rahman
Mr. Mohammed Adnan Aziz	Mr Mohammed Abdus Satter
Mr. Shamru Miah	Mr Abdul Kadir

**CUSTODIAN TRUSTEES**

Mr. Syed Suruk Azhar Miah  
Mr. Abdus Sobhan  
Mr. Mohammed Mahmud Miah

**ACCOUNTANT/ INDEPENDENT EXAMINER**

ATS Accountants Ltd  
Globe House  
Globe Park  
Moss Bridge Road  
Rochdale  
OL16 5EB

**BANKERS**

Natwest Bank  
Oldham Branch  
10 Yorkshire Street  
Oldham  
OL1 1QT

**OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

**GENERAL**

**Registered Charity Number 1133257**

**ADDRESS**

88 Featherstall Road North  
Oldham  
OL9 6BX

**Committee up to 22 January 2024**

**HONORARY Officers**

Mr. Muhammad Abdul Karim  
Mr. Mohammed Abdul Hashim  
Mr. Aftab Miah

Secretary  
Treasurer  
Assistant Treasurer

**EXECUTIVE COMMITTEE MEMBERS**

Mr. Mohammad Habibur Rahman  
Mr. Mohammed Mahmud Miah  
Mr. Muzahid Khan  
Mr. Mohammed Nowab Ali  
Mr. Mohammed Shopik Maih  
Mr. Abdul Malik Ahmed

**CO-OPTED MEMBERS**

Mr. Aftab Miah Khar  
Mr. Anwarul Islam  
Mr. Mohammed Adnan Aziz  
Mr. Shamru Miah  
Mr. MD Afaz Uddin  
Mr. Soyl Miah

**CUSTODIAN TRUSTEES**

Mr. Mohammed Moukhtar Ali  
Mr. Syed Suruk Azhar Miah  
Mr. Ustar Ali Khan (Oct 22)

**ACCOUNTANT/ INDEPENDENT EXAMINER**

Globe House  
Globe Park  
Moss Bridge Road  
Rochdale  
OL16 5EB

**BANKERS**

Natwest Bank  
Oldham Branch  
10 Yorkshire Street  
Oldham  
OL1 1QT

**OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE**  
**REPORT OF THE OFFICERS**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

The Honorary Officers present their report on the affairs of the Oldham Central Masjid & Islamic Centre, together with The Officers have, as required by the Charity Act prepared financial statements for the year ended 31 March 2024 which The Charity has been keeping proper accounting records which disclose with reasonable accuracy at any time the financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### **1. PRINCIPAL ACTIVITIES**

The principal activity of the Charity is to provide religious facilities for the followers of the Islamic faith, to establish, manage and maintain the Central Masjid in accordance with Islamic principles and values and to offer provision for Islamic teachings and wider community facilities where necessary and appropriate.

The Charity aims to provide public prayer facilities 5 times a day 365 days a year. To provide facilities for funeral prayers as well as Eid prayers. To provide Islamic education classes for children as well as Adult Islamic classes for both men and women. To have awareness raising sessions around health and community welfare issues.

### **Review of achievements and performance**

Over the course of the year it has been a challenging year having to deal with structural staffing issues as well as making organisational improvements for the long-term stability of the Charity. We had obtained planning permission to replace our temporary portacabin structure to a permanent 3 story brick-built building. However we had to re-apply for planning permission, following consultation with congregation members, to make the building bigger.

We continue to provide Quranic education for adults and children. We continue to accommodate school visits so that children from all backgrounds can learn about Islam and physically see what a Mosque looks like. Our Nikkah service continue to offer Islamic marriage provision for people who wish marry in accordance with sharia law. Our funeral service continue to offer a full range of services to families who have lost loved ones whether at home or in hospital.

Overall it has been a year where we are we are making improvements for the longer term. Making changes brings it own challenges but we need to make those changes as part of the continues improvement plan for this Charity.

## **2. RESERVES POLICY**

Upon advice from the financial advisors of the charity, the Trustees have implemented the following reserves policy for the cash reserves of £809,315 held as at 31 March 2024 at the end of the financial year.

1. £70,000 has been ring fenced to cover 6 months of operational costs for the Charity, to include salaries, utilities, insurances and other running costs of the Charity.
2. £650,000 is ring fenced for Capital Projects.
3. The remaining £89,315 is General Reserves.

## **3. ASSETS**

Information relating to details of assets is given in Note 2 to the accounts.

## **4. ACCOUNTANTS**

The Officers will place a resolution before the annual general meeting to continue the appointment of ATS Accountants Ltd as accountants of the Charity,

By order of the board

.....  
**Muhammad Abdul Karim (Chairman)**

**Date: 31 December 2024**

**OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE  
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

**Accountant's Report to the Unaudited Financial Statements to the Officers of  
OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2024 set out on pages 6 to 13 and you consider that the charity is exempt from an audit. In accordance with your instructions, we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.

**ATS Accountants**  
Globe House  
Globe Park  
Moss Bridge Road  
Rochdale  
OL16 5EB

## **OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE**

### **Independent examiner's report to the trustees**

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 March 2024.

#### **Respective responsibilities of trustees and examiner**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Chartered Institute of Public Finance and Accountancy (CIPFA).

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.



Shahedul Alam BSc (Hons) FCPFA  
**On behalf of ATS Accountants Ltd**



**OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**  
**BALANCE SHEET AS AT 31 MARCH 2024**

			2024	2023
<b>Fixed assets</b>	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible assets	2		3,259,750	3,245,488
<b>Current assets</b>				
Debtors and Prepayments	3	-	-	
Cash at Bank & in Hand	4	809,315	772,951	
<b>Net current assets</b>			<b>809,315</b>	<b>772,951</b>
Creditors: Amounts falling due within one year	5			
Interest Free Loan	10		(206,298)	(206,298)
Other Creditors			(2,017)	(1,401)
<b>Net Assets</b>			<b>3,860,750</b>	<b>3,810,740</b>
<b>Funds</b>				
<b>Unrestricted Funds</b>				
Balance brought forward			2,662,724	2,513,518
Prior Year Adjustment			-	-
Surplus for the year			50,010	149,205
Revaluation Reserve			1,148,016	1,148,016
<b>Balance Carried Forward</b>			<b>3,860,750</b>	<b>3,810,740</b>

The financial statements were approved by the board of officers and signed on behalf of the officers by:

.....  
**Muhammad Abdul Karim (Chairman)**

**Date: 31 December 2024**

The accompanying notes form an integral part of these accounts.

**OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE  
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024  
INCOME AND EXPENDITURE ACCOUNT**

	Notes		2024		2023
Income	7	£	£	£	£
Donations and Gifts			265,617		304,812
Funeral Services			185,856		162,647
Other Income			41,314		52,702
Grant Income			-		20,506
			<u>492,787</u>		<u>540,668</u>
<b>Less: Cost of sales</b>	<b>12</b>	3,214		13,394	
<b>Less: Admin Expenses</b>	<b>8</b>	<u>439,562</u>		<u>366,789</u>	
			<u>(442,776)</u>		<u>(380,183)</u>
<b>Surplus on Ordinary Activities for the year</b>			<b>50,010</b>		<b>149,205</b>
<b>Surplus Brought Forward</b>			2,662,724		2,513,518
<b>Prior Year Adjustment</b>			<u>-</u>		<u>-</u>
<b>Surplus Carried Forward</b>			<u><b>2,712,734</b></u>		<u><b>2,662,724</b></u>

The charity has no recognised gains or losses other than those shown in the Income and Expenditure Account for the above

The accompanying notes form an integral part of these accounts.

**OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

**RECONCILIATION AND ANALYSIS OF MOVEMENTS ON THE FUNDS**

Unrestricted Funds	2024			2023		
	Unrestricted and Restricted Funds			Unrestricted and Restricted Funds		
	General £	Designated £	Total £	General £	Designated £	Total £
Income (Donations, Gifts and Others)	492,787		492,787	540,668		540,668
Interest Free Loans	-	-	-	-	-	-
Other Loans	-	-	-	-	-	-
	<b>492,787</b>	-	<b>492,787</b>	<b>540,668</b>	-	<b>540,668</b>
Opening Value of Funds	772,951	-	772,951	654,305	-	654,305
<b>Funds Available for Use</b>	<b>1,265,738</b>		<b>1,265,738</b>	<b>1,194,973</b>		<b>1,194,973</b>
<b>Funds Used:</b>						
Cost of sales	(3,214)	-	(3,214)	(13,394)	-	(13,394)
Admin Expenditure	(425,677)*	-	(425,677)*	(367,543)*	-	(367,543)*
Capital Expenditure L&B	(5,266)	-	(5,266)	(7,663)	-	(7,663)
Capital Expenditure F&F	(10,586)	-	(10,586)	(10,996)	-	(10,996)
Capital Expenditure Vehicles	(12,295)**	-	(12,295)**	-	-	-
Other Creditors	615	-	615	(4,410)	-	(4,410)
<b>Karz Hasna</b>						
Loan Increase	-	-	-	420	-	420
Loan Repayments	-	-	-	(18,435)	-	(18,435)
<b>Closing Value of Funds</b>	<b>809,315</b>	-	<b>809,315</b>	<b>772,951</b>	-	<b>772,951</b>
Balance at Bank Account 1			6,692			23,792
Balance at Bank Account 2			745,518			730,631
Balance at Bank Account 3			6,411			-
Balance at Bank Account 4			41,576			-
Cash in Hand			9,118			18,528
<b>Funds in Hand</b>			<b>809,315</b>			<b>772,951</b>

\* Depreciation costs have been removed from Admin Expenditure to reconcile movement of cash and bank funds\*

\*\* Capital Expenditure on vehicles is exclusive of £1,705 contributed by disposal of existing vehicles for part-exchange for a new Hears required by the Charity for Funeral Activities\*\*

**OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**  
**NOTES TO THE ACCOUNTS**

**1. STATEMENT OF ACCOUNTING POLICIES**

The principal accounting policies of the Charity are set out below:

a) The Accounts are prepared under historical cost convention.

**b) Tangible fixed assets**

Tangible Fixed Assets are stated at cost and depreciated over their expected lives or anticipated length of use by the Charity in order to write off the cost less estimated residual value. In the opinion of the charity officers, current value is more than its cost. Therefore, no depreciation is provided.

Land & Building	0% Straight Line
Fixtures and fittings	15% Reducing Balance
Motor vehicles	20% Reducing Balance

**c) Income**

Income comprises the value of Donations and Gifts, sponsors, Tax refunds as well as Interest on Bank Account and VAT where appropriate.

**d) Expenditure**

The expenses are inclusive of VAT where appropriate.

**2. TANGIBLE FIXED ASSETS**

	<b>Land &amp; Building</b>	<b>Fixtures &amp; Fittings</b>	<b>Motor Vehicles</b>	<b>Total</b>
Cost/ Revaluation at 01 April 2023	3,186,798	118,984	8,500	3,314,282
Revaluation	-	-	-	-
Additions (Works in progress)	5,266	10,586	14,000	29,852
Disposals	-	-	(1,705)	(1,705)
At 31 March 2024	3,192,064	129,570	20,795	3,342,429
<b>Depreciation</b>				
At 01 April 2023	-	62,603	6,190	68,793
Charges for the Year	-	10,964	2,921	13,885
At March 2024	-	73,567	9,111	82,677
<b>Net Book Value</b>				
At 31 March 2024	3,192,064	56,003	11,684	3,259,750
At 31 March 2023	3,186,798	56,380	2,310	3,245,488

**OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**  
**NOTES TO THE ACCOUNTS**

**3. DEBTORS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one period:	-	-
Amounts falling due after more than one period:	-	-
<b>Total</b>	<u>-</u>	<u>-</u>

**4. CASH IN HAND AND AT BANK**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Cash at Bank 1	6,692	23,792
Cash at Bank 2	745,518	730,631
Cash at Bank 3	6,411	-
Cash at Bank 4	41,576	-
Cash in Hand	<u>9,118</u>	<u>18,528</u>
	<u><b>809,315</b></u>	<u><b>772,951</b></u>

**5. CREDITORS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Interest Free Loans	206,298	206,298
<b>Other Creditors:</b>		
PAYE	-	-
Accruals	2,017	981
Other creditors	-	420
Deferred Income	<u>-</u>	<u>-</u>
	<u><b>208,315</b></u>	<u><b>207,699</b></u>

**OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**  
**NOTES TO THE ACCOUNTS**

**6. PROVISION FOR LIABILITIES**

This year	Last year
£	£
Nil	Nil
-	-

**7. INCOME**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b><u>Donations &amp; Gifts</u></b>		
Akth	8,020	7,610
Donations	119,510	149,935
Jummah	112,419	114,658
Masjid Boxes	15,771	16,412
Radio	4,665	7,860
Shop and House Boxes	5,232	8,337
<b><u>Funeral Services</u></b>	185,856	162,647
<b><u>Other Income</u></b>		
Moktob Classes & Other Class Fees	35,931	34,992
Membership fees and subscriptions	5,383	17,710
<b><u>Grant Income</u></b>		
Action Together	-	1,000
WEA	-	19,506
<b>Total Income</b>	<b>492,787</b>	<b>540,668</b>

**OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**  
**NOTES TO THE ACCOUNTS**

**8. ADMINISTRATIVE EXPENSES**

	<b>2024</b>	<b>2023</b>
Accountancy Fees	2,212	1,401
App & Website Expenses	2,876	1,588
Bank Charges	2,286	2,161
Cemetery Fees	206,469	186,938
Charitable Donations	33,910	14,057
Cleaning	6,406	1,018
Equipment expensed	-	689
Funeral Service	338	2,749
Insurance	9,994	9,649
Just Giving	216	216
Legal & Professional Fees	(7,615)*	16,693
Light and Heat	33,233	16,473
Materials for Masjid	25,716	4,353
Motor Expenses	645	-
Pensions	3,143	1,745
Repairs and Maintenance	14,151	4,492
Stationery and Printing	-	3,612
Sundry	4,935	592
Tax and PAYE	4,352	2,982
Telephone	868	321
Wages and Salaries	77,768	74,460
Water	3,776	1,849
WEA Expense	-	19,506
<b>Depreciation:</b>		
F&F	10,964	9,949
Motor Vehicles	2,921	577
	<b>439,562</b>	<b>378,069</b>

\*Other Legal and Professional costs misallocations in PY corrected for in the current year.  
Payments for new Hearse were incorrectly allocated to this account in PY\*

**OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**  
**NOTES TO THE ACCOUNTS**

**9. CHARITABLE ACTIVITIES**

**(Donations for People of Palestine)**

	£
From Charitable Donations	33,610
From Charitable Expenditure	(33,610)
<b>Remaining funds</b>	<b>-</b>

**10. INTEREST FREE LOANS/  
KARZ HASANA**

	£	£
Balance b/fwd	206,298	224,313
Interest Free Loans Increase	-	420
Less Repaid	-	(18,435)
	<b>206,298</b>	<b>206,298</b>

**11. CAPITAL EXPENDITURE**

		<b>2024</b>		<b>2023</b>
		£		£
Miscellaneous		-		-
Motor Vehicles	additions	14,000	additions	-
Land & Buildings	additions	5,266	additions	7,663
Fixtures & Fittings	additions	10,586	additions	10,996
		<b>29,852</b>		<b>18,659</b>

**12. Cost sales :**

	<b>2024</b>	<b>2023</b>
	£	£
Direct Labour	3,214	2,472
Purchase	-	10,922
	<b>1,324</b>	<b>13,394</b>